
STATUTORY INSTRUMENTS

2003 No. 3102

The Export (Penalty) Regulations 2003

Interpretation

2. In these regulations—

“the Act” means the Customs and Excise Management Act 1979⁽¹⁾;

“appeal tribunal” means a VAT and duties tribunal;

“the Commissioners” means the Commissioners of Customs and Excise;

“the Code” means Council Regulation 2913/92/EEC⁽²⁾;

“Community customs rules” means customs rules, as defined in Article 1 of the Code;

“Community export duty” means any of the duties, charges or levies which are export duties within the meaning of the Code (see the definition of “export duties” in Article 4(11)(3) of that Code);

“contravene” includes fail to comply with;

“declaration” in relation to export has the meaning assigned by Article 4(17) of the Code;

“demand notice” means a demand notice within the meaning of regulation 6;

“export” means that “customs procedure” within the meaning of Article 4(16)(h) of the Code;

“exporter” has the meaning assigned to it by Article 788 of the Implementing Regulation;

“the Implementing Regulation” means Commission Regulation 2454/93/EEC⁽⁴⁾;

“notice” means notice in writing;

“person” means a person, of a description specified in Column 2 of the Schedule to these Regulations to whom that provision referred to in Column 1 applies;

“penalty” shall mean a penalty up to the maximum amount specified in Column 3 of the schedule to these Regulations;

“relevant export rule” shall mean any Community imposed duty, obligation, requirement, or condition in relation to export imposed or implemented by or under any of the following provisions or combination of provisions in any case where Community export duty is not chargeable or payable in application of the rule—

- (a) Community customs rules in relation to export;
- (b) the Act, as it applies in implementation of Community customs rules in relation to export from the Community;
- (c) any other Act, or statutory instrument, as it applies in implementation of Community customs rules in relation to export from the Community;

(1) 1979c.2

(2) O.J.L302.19.10.92,p1

(3) Amended by Council Regulation (EC) 82/97, O.J. L017, 21.01.1997 p1 and Council Regulation (EC) 2700/2000 O.J. L311, 12.12.2000, p17.

(4) O.J.L253,11.10.93,p1.

(d) any directly applicable Community legislation as it applies in application of Community customs rules in relation to export;

(e) any relevant international rules applying in relation to export;
specified in Column 1 of the Schedule to these Regulations;

“relevant international rules” means international agreements so far as applying in relation to export from the Community and having effect as part of the law of the United Kingdom by virtue of—

(a) any directly applicable Community legislation, or

(b) any Act or statutory instrument implementing such agreement.

“representative”, in relation to any person, means—

(a) his personal representative,

(b) his trustee in bankruptcy or interim or permanent trustee,

(c) any receiver or liquidator appointed in relation to that person or any of his property,
or any other person acting in a representative capacity in relation to that person.